



**REPORT OF THE AUDITOR OF PUBLIC ACCOUNTS
AGREED UPON PROCEDURES OF THE
DAVIESS COUNTY PROPERTY VALUATION ADMINISTRATOR**

July 1, 1997 through January 31, 1999

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CONTENTS

PAGE

AGREED-UPON PROCEDURES REPORT

1



Edward B. Hatchett, Jr.
Auditor of Public Accounts

Independent Accountant's Report

Honorable Ron Durbin
Daviness County Property Valuation Administrator
Honorable Ray Gist
Former Daviness County Property Valuation Administrator
Daviness County Courthouse
Owensboro, Kentucky 42431

We have performed the procedures enumerated below, which were agreed to by the former Daviness County Property Valuation Administrator, solely to assist you with the accountability for statutory contribution receipts and capital outlay disbursements for the period of July 1, 1997 through January 31, 1999. This engagement to apply agreed-upon procedures was performed in accordance with standards established by the American Institute of Certified Public Accountants. The sufficiency of the procedures is solely the responsibility of the former Daviness County Property Valuation Administrator. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

Our procedures and findings are as follows:

1. Procedure-

We compared the budgeted statutory contribution by fiscal court to the legally required amounts calculated by the Revenue Cabinet. We also compared the fiscal court payments from the statutory contribution budget account to the Property Valuation Administrator's local bank account deposits.

Finding –

The statutory contribution calculated by the Revenue Cabinet compared favorably with the fiscal court budgeted statutory contribution. The fiscal court payments from this statutory contribution budget account were deposited in the Property Valuation Administrator's local bank account.

Client Response-

The Property Valuation Administrator agrees with the auditors finding.

Honorable Ron Durbin
Daviess County Property Valuation Administrator
Honorable Ray Gist
Former Daviess County Property Valuation Administrator

2. Procedure-

We compared capital outlay disbursements with cancelled checks, supporting documentation, and proper purchasing procedures. We also verified the location of newly acquired assets.

Finding -

Based on inquiry and a review of the PVA's disbursement ledger, there were no capital outlay purchases for the audit period. No verification of newly acquired assets was necessary.

Client Response –

The Property Valuation Administrator agrees with auditor finding.

We were not engaged to, and did not, perform an audit, the objective of which would be the expression of an opinion on the specified elements, accounts, or items. Accordingly, we do not express such an opinion or limited assurance. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the use of the Property Valuation Administrator and should not be used by those who have not agreed to the procedures and taken responsibility for the sufficiency of the procedures for their purposes. However, this report is a matter of public record and its distribution is not limited.

Respectfully submitted,



Edward B. Hatchett, Jr.
Auditor of Public Accounts

Engagement fieldwork completed -
April 14, 1999

